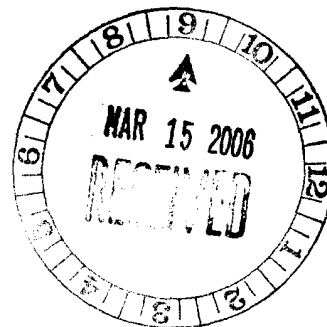




The David J. Joseph Company



March 17, 2006

RECORDATION NO. 26244-B FILED

Mr. Vernon Williams
Recordations Unit
Surface Transportation Board
1925 K Street, N.W.
Washington, DC 20423-0006

MAR 16 '06

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SURFACE TRANSPORTATION BOARD

Dear Mr. Williams:

Please find enclosed, two (2) originals of the Memorandum of Rider No. 2 to Master Lease Agreement dated as of February 17, 2006 between the following parties:

Lessee: Mittal Steel USA, Inc.
3210 Watling Street
E. Chicago, IL 46312-1716

Lessor: The David J. Joseph Company
300 Pike Street
Cincinnati, OH 45202

Please see exhibit A for the equipment, (25) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Rider No. 2 to Master Lease Agreement dated as of February 17, 2006 related to twenty-five (25) railcars bearing reporting marks: SH 6150-6174, inclusive.

Please file this as a secondary document as it relates to the Memorandum of Master Lease Agreement, dated March 14, 2006 between DJJ and Mittal Steel, which is included in this package for filing.

The filing fee for this document in the amount of \$33.00 is included on the enclosed check. Please return a stamped original to my attention.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6062.

Sincerely,

Julie M. Woodard
Documentation Coordinator

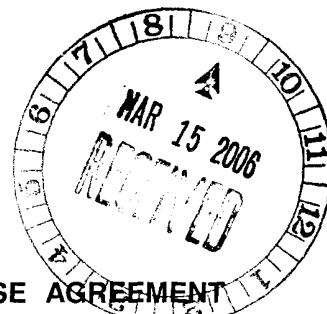
Enclosures

RECORDATION NO. 26244-B FILED

MAR 16 '06

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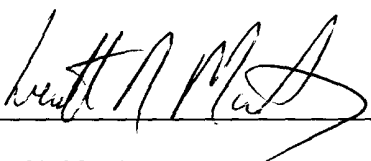
MEMORANDUM OF
RIDER NO. 2 TO
SURFACE TRANSPORTATION BOARD MASTER LEASE AGREEMENT



This **MEMORANDUM OF RIDER NO. 2 TO MASTER LEASE AGREEMENT** ("Memorandum of Lease") entered into this 17th day of February, 2006, is intended to evidence the master lease dated as of February 17, 2006 (the "Lease"), between **THE DAVID J. JOSEPH COMPANY**, a Delaware corporation ("Lessor"), and **MITTAL STEEL USA, INC.**, a Delaware corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessee has the right to use the twenty-five (25) railcars described in Exhibit A attached hereto (the "Units"). Lessee is renting from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

THE DAVID J. JOSEPH COMPANY

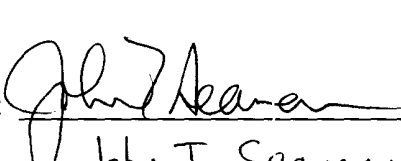
By: 

Name: Everett N. Martin

Title: Assistant Corporate Secretary

Date: February 17, 2006

MITTAL STEEL USA, INC.

By: 

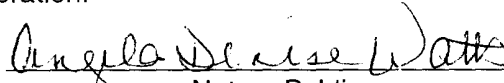
Name: John T. Seaman

Title: Manager

Date: 2/28/06

STATE OF OHIO)
)
COUNTY OF HAMILTON) SS:

The foregoing instrument was acknowledged before me this 17th day of February, 2006, by Everett N. Martin, the Assistant Corporate Secretary of The David J. Joseph Company, a Delaware corporation, on behalf of the corporation.

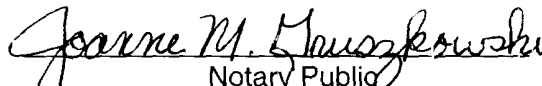

Notary Public

My Commission expires:

ANGELA DENISE WATTS
Attorney at Law
Notary Public, State of Ohio
My Commission Has No Expiration
Date Section 147.03 O.R.C

STATE OF Indiana)
)
COUNTY OF Lake) SS:

The foregoing instrument was acknowledged before me this 28th day of February, 2006, by John T. Seaman, the Manager of Mittal Steel USA, Inc., a Delaware corporation, on behalf of the corporation.


Notary Public

My Commission expires:

August 12, 2007

EXHIBIT A

To the Memorandum of Lease dated February 17, 2006, between The David J. Joseph Company and Mittal Steel USA, Inc.

DESCRIPTION OF UNITS

Twenty-five (25) railcars bearing reporting marks:

SH 6150-6174, inclusive